



Life Church Barnton

Annual Accounting Statement

For the twelve months ending 31 December 2022

Registered charity number: 1051803
Charity Name: Barnton Pentecostal Church

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Legal and Administrative Information

Legal Charity Name:	Barnton Pentecostal Church
Known as:	Life Church – Barnton
Charity Web Site:	www.lifechurchbarnton.co.uk
Registered charity number:	1051803
For financial year commencing:	1 January 2022
For financial year ending on:	31 December 2022
Charity's Principal Address:	Blackcroft Avenue, Barnton, Northwich, Cheshire CW8 4HP
Trust bankers:	National Westminster Bank Ltd., The Bull Ring, Northwich, Cheshire CW9 5BN
Independent Examiner:	Grace Accounting, 14 Holly Drive, Coventry, CV8 3QA ∴Grace Accounting

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

The Trustees present their annual report together with the financial statements for the twelve months ended 31 December 2022.

The charity carries out its activities under the banner of Life Church – Barnton.

Reference and Administrative Information

Governing Document: The objectives, organisation, management and operations of Life Church Barnton is governed by a deed of trust, the original of which is held at Kingdom Bank in Nottingham.

Fellowship relationship: Life Church Barnton remains in relationship and fellowship with the churches forming Assemblies of God in Great Britain and Ireland, whose office is located at National Ministry Centre, Gf-F12, No 1-2 The Cottages, Deva Centre, Manchester, M3 7BE.

The principal address and other statutory information about the charity is listed on the contents page.

Holding Trustees: The management of the trust is by a church council which has the power, by simple majority vote, to appoint holding trustees who stand possessed of all the property of the trust.

Name	Office (if any)	Dates acted, if not for whole year	Name of person entitled to appoint trustees
Rev Stephen Thomas	Trustee		
Rev Andrew Taylor	Trustee		
Rev Andrew Webb	Trustee (Chairman)		

New Trustees are made aware of the work of the charity ahead of joining the board. This includes being fully briefed about the vision and purpose of the charity and being given information on the role of a trustee.

No Trustees retired or were appointed in the period.

Accounts Preparation: The accounts are prepared on a Receipts and Payments Basis

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Risk Management

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Due to the current size of the charity, the trustees believe the risks to the charity to be small.

Controls used by the charity include:

- Formal agendas for all Board activities
- Strategic planning, budgeting and management accounting
- Formal written policies
- Memorandums of Understanding with partner organisations
- Clear authorisation and appraisal levels

Charitable Objectives

The main objects of the trust remain those of the proclamation and furtherance of the Christian gospel message.

In detail, the objectives are classified as follows:

- To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit;
- To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including the provision of counselling and support in such parts of the United Kingdom or the world as the church council from time to time think fit;
- To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Activities and achievements of the charity during the year

The 2022 new year was very exciting for Life Church.

Following the Covid-19 pandemic which came to an end we were able to open up our new ministry program. Our "Rainbows" parent and toddler group was open twice per week serving up to 30 families per week and we also reopened our "ignite" youth group attracting up to 20 teenagers per week on a Tuesday evening.

Our new volunteer staff were successfully processed through the "Safeguard DBS" process using our partnership with Thirty-One Eight.

The property the charity owned at 101 Runcorn Road, Barnton was successfully marketed and the completion of the sale was during May 2022. This financial boost gave us stability as we move into our future. Some of the funds were released to change some of the old leaking windows and we installed new uPVC windows with double glazed units creating a better look aesthetically as well as helping to reduce our carbon footprint through reduced and better heating. We also installed a new aluminium fire door to the main exit from the front profile stairwell (The old door was becoming unusable and so was a high priority).

A team comprising of two teaching staff and ten year 10 students accompanied our lead Pastor to Bucharest for an exciting mission trip during May. The team volunteered to work with the "Help Autism" NGO. They renovated a playground as well as donating over £1,500 of play equipment to the centre. The team also sponsored a group of teenagers with autism to join the team and visit the "Mogosoia Palace".

Church attendance also began to increase during 2022 with new families joining the church. The volunteers helped to paint the church main hall and undertook some small renovations that were required. We also relaunched our Life group study program during 2022.

The Restore Charity Shop opened the new Refresh Café that began by serving a range of beverages, small snacks and cakes. A grant of £1,000 donated by the Northwich Police Force provided some new furniture and equipment. The "Beach Tennis Club" from Hartford donated £1,500 that provided two match play table tennis tables and equipment for our Ignite program (also used by adults) and 4 Samsung tablets that will be donated to autism NGO projects in Romania during 2023.

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Financial Review

Principal Funding Sources

Total restricted and unrestricted gifts and donations in the 12-month period to 31 December 2022 amounted to £169,715. Unrestricted income amounted to £159,373 of which £112,920 related to the proceeds of the sale of 101 Runcorn Road, Barnton. Restricted income was £10,342, predominantly missions giving and the receipt of a £1,500 grant.

Expenses of £100,655 were incurred, of which £91,853 related to unrestricted expenditure, including the repayment of short-term loans of £21,163, £8,802 related to restricted expenditure.

In the period to 31 December 2022, net income resources were £69,060 of which the unrestricted surplus amounted to £67,520 and the restricted surplus amounted to £1,540. £5,506 was transferred to the Restricted Fund in the year. As at 31 December 2022, the church had total cash funds available to it of £75,845 (2021: £6,745) of which £75,445 (2021: £2,419) was classified as unrestricted and £400 (2021: £4,336) as restricted. There were no outstanding loans or mortgages by the charity (2021: Loan £15,000).

Freehold land and property, relating to Hawthorn Road, Bollington, Macclesfield, Cheshire, SK10 5JN is capitalised on the balance sheet at a book value of £350,000. A valuation was carried out in 2022 that valued land and buildings at £350,000. A further £2,110 is held in other fixed assets.

Investment Policy

Aside from building and retaining a prudent amount in reserves each year, most of the Charity's funds are to be spent in the short term to meet the charities objectives. Where surplus funds are held over, these will be held on deposit within the Charity's main banking facilities. If substantial funds are built up ahead of being deployed to outwork the Charity's objectives, the trustees will consider low risk bank overnight depositary facilities.

Reserves Policy

The policy of the church is to keep, in reserve funds, the equivalent to three months average running costs. The church seeks to be prudent with its finances and is aware of the possibility of fluctuations in its income. It also wishes to have funds in reserve to take advantage of opportunities that arise to expand the work or respond to emergency needs as they arise. For this reason, the Trustees deem it wise to set aside funds equivalent to at least three months average running costs at this time. In order to ensure that funds are kept at this level the Trustees have agreed to set aside any surplus income and pay it into the Kingdom Bank account on a regular basis until this level is reached. Details of this can be found in our financial statement. The level of our reserves is monitored quarterly at the Trustees meeting.

At the balance sheet date, the church holds, in unrestricted cash reserves, cash in excess of its reserves requirement.

The board of trustees have approved the report above.

Signed: 

Full Name: Andrew Webb

Position: Chair of Trustees

Date: 23 08 2023

Independent Examiners Report

For the 12 month period to 31 December 2022

Life Church - Barnton - Charity Number 1051803

Report to the trustees / members of Barnton Pentecostal Church

Registered Charity number: 1051803

For accounts covering twelve-month period ended: 31 December 2022 prepared on a Receipts and Payments basis.

Respective responsibilities of trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.


Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached."

In connection with my examination, no other matter, except that referred to in the above paragraphs, have come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grace Accounting 

Date: 31/7/2023

Address: Grace Accounting, Ryton on Dunsmore, Warwickshire

 **Grace Accounting**

Accounting Statement

For the 12 month period to 31 December 2022

Life Church - Barnton - Charity Number 1051803

Section A	Unrestricted Funds
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Receipts

Breakdown Using Own Analysis

		2022	2022
Receipts from Trading Activities	Refresh Cafe Income	2,158	
	Cost of Sales	(1,876)	
	Contribution from Refresh		283
	Restore Income	14,861	
	Cost of Sales	(232)	
	Contribution from Restore		14,629
Gifts & Voluntary Receipts	Gifts Tithes & Offerings	14,151	
	Income Tax Recovery on Gift Aid	2,762	
	Subscriptions & Fees	5,002	
	Gifts in Kind & Legacies	0	
			21,914
Receipts earned from assets	Rents Received	8,517	
			8,517
Other Receipts	Sundry Income	38	
	Bank Interest Received	72	
	Sale of Assets	112,920	
	Loans Received	1,000	
			114,030
TOTAL RECEIPTS			159,373

Payments

Breakdown Using Own Analysis

		2022	2022
Ministry & Mission Payments	Ministry Salaries & Expenses	23,353	
	Junior Church & Evangelism	747	
	Subs & Donations to UK Ministries	413	
	Contributions to AoG Funds	612	
			25,125
Payments for Administration, Property, Publicity and Management	Telephone, Stationery, & Postage	99	
	Rent, Rates, Light & Heat	5,191	
	Advertising	165	
	Property Expenses and Insurance	15,001	
	Bank charges	129	
	Internet Costs	472	
	Office Salaries & Expenses	11,839	
	Legal & Accounting Charges	430	
	Plant & Equipment Costs	7,126	
	Catering, Entertaining & Hospitality	3,644	
Miscellaneous Expenses	1,469		
			45,565
Other Payments (Not counting as Expenditure)	Loan Principal Repaid	21,163	
	Adjusting items	0	
			21,163
TOTAL PAYMENTS			91,853
Net Surplus / (Deficit)			67,520
Transfer from/(to) Restricted Funds			5,506
Cash Funds last year end			2,419
Cash Funds this year end			75,445

Accounting Statement

For the 12 month period to 31 December 2022

Life Church - Barnton - Charity Number 1051803

Section B	Restricted Income Funds
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Receipts

Breakdown Using Own Analysis

		2022	2022
Gifts & Voluntary Receipts	Gifts Tithes & Offerings	722	
	Income Tax Recovery on Gift Aid	0	
	Missions Income	8,121	
Receipts earned from assets	Bank interest	0	
Other Receipts	Grants Received	1,500	
	Other	0	
TOTAL RECEIPTS			10,342

Payments

Breakdown Using Own Analysis

		2022	2022
Ministry & Mission Payments	Costs of Ministry Support	0	
	Gifts and Sponsorship funds released	1,257	
	Subs & Donations to UK Ministries	0	
	Mission trips / Overseas Donations	7,545	
Payments for Administration, Property, Publicity and Management	Stationery & Printing	0	
	Rent, Rates Light & Heat	0	
	Property Repairs & Maintenance	0	
	Equipment Repairs & Renewals	0	
	Legal & Professional Costs	0	
	Miscellaneous Expenditure	0	
Other Payments (not counting as Expenditure)	Purchase of Assets	0	
TOTAL PAYMENTS			8,802
Net Surplus / (Deficit)			1,540
Transfer (to)/from General Funds			(5,506)
Cash Funds last year end			4,366
Cash Funds this year end			400

Accounting Statement

For the 12 month period to 31 December 2022

Life Church - Barnton - Charity Number 1051803

Section C	Endowment Funds
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The Charity does not have any Permanent or Expendable Endowment Funds

Section D	Statement of Assets and Liabilities at Year End
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Cash Funds	Unrestricted funds	Restricted funds to	Endowment funds
Cash in Bank - Church	5,331	0	0
Cash in Bank – Santander	0	400	0
Balances held in Kingdom Bank	70,113	0	0
Cash in hand	0	0	0
Total Cash Funds	75,445	400	0

Other Monetary Assets	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Income Tax Claim Due for Repayment	0	0	0
Recoverable Grants	0	0	0
Other Debtors & Prepayments	0	0	0
Total Other Monetary Assets	0	0	0

Investment Assets	Fund to which it	Cost	Current Value
Term Deposits		0	0
Other Investments	General Funds	0	0
Total Investment Assets		0	0

Assets Retained for Charity's own use	Fund to which it belongs	Cost	Current Value
Land and Buildings	General Fund	11,593	350,000
Plant and Equipment	General Fund	0	0
Fixtures and Fittings	General Fund	0	0
Computer Equipment	General Fund	1,008	650
Plant and Equipment	Restricted Funds	1,029	830
Computer Equipment	Restricted Funds	1,000	630
Total Retained Assets		14,630	352,110

Liabilities	Fund to which it	Amount due within	Balance due after
Unpaid Income Tax & N.I. due	General Fund	0	0
Unpaid Salaries & Wages	General Fund	0	0
Suppliers Accounts Due	General Fund	0	0
Independent Examiners Account Due	General Fund	200	0
Contingent Liabilities	General Fund	0	0
Other Liabilities	General Fund	0	0
Total Liabilities		200	0

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a. Basis of accounting

The accounts have been prepared on a receipts and payments basis

b. Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Life church
LoveGodLovePeopleLoveLife

Life Church - Barnton

www.lifechurchbarnton.co.uk